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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations: financing of the United Nations peacekeeping operations

Experiences learned from the use of Resident Auditors at peacekeeping missions

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the experiences learned from the use of resident auditors at peacekeeping missions (A/55/735). During its consideration of the report, the Committee met with representatives of the Office of Internal Oversight Services and of the Secretary-General, who provided additional clarification and information.

2. The Advisory Committee recalls that the General Assembly, in its resolution 54/241 of 23 December 1999, requested the Secretary-General to report on the experiences gained in the use of resident auditors in peacekeeping missions and the implications of the formula proposed by the Office of Internal Oversight Services to determine the optimum number and salary level of resident auditors.

3. The Advisory Committee notes that the issue of the experience gained is addressed in paragraphs 8 to 16 of the report of the Secretary-General, which covers the period from 1994 to 1999, and that, based on the review, the Secretary-General concluded that the use of resident auditors should be continued and strengthened (para. 27). The Committee also notes the guidelines, set out in part IV of the report, on the recruitment and placement of resident auditors, and in particular the statement in paragraph 21, which indicates that the current formula for determining the number and salary levels of resident auditors to be deployed to selected peacekeeping missions would be tailored to the risk perceived, based on a detailed assessment, and other specific needs of each mission concerned.

4. **The Advisory Committee points out that, in its forthcoming report on the report of the Board of Auditors on the financial statements for the United Nations peacekeeping operations for the 12-month period ended 30 June 2000,**

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it is requesting the Board to include information in its next submission on the adequacy of the resident audit function in the missions they will be auditing.

5. In the meantime, in looking at part V of the report of the Secretary-General, which addresses the challenges in the use of resident auditors, the Advisory Committee stresses the need not to put too much emphasis on prior United Nations auditing experience. The Committee is of the opinion that the auditing profession is such that qualified candidates with advanced skills and broad experience should be able to become trained and acquainted with the requirements of the Organization fairly quickly. Moreover, a proper selection process applied to all eligible candidates, combined with a strict definition of functions, is essential.

6. Moreover, the Advisory Committee is of the opinion that other challenges can be surmounted by assuring the rotation of the resident auditors among different missions as well as at Headquarters at regular intervals and by strengthening the synergy of communication and coordination between the field and Headquarters.